

**120. INVESTIGATION OF WRITTEN COMPLAINTS (RULE 120).**

**01. Definitions.** ~~To investigate written complaints, the following terms are defined~~  
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(7-1-99)(\_\_\_\_)

**a.** Complaint. Complaint means a signed, written statement submitted to the tax commission requesting that this agency for the State Tax Commission to investigate any actions by public county officials relating to property tax assessment or administration, provided such actions are not related to personnel matter or matters relating to the expenditure of funds.  
(7-1-99)(\_\_\_\_)

**b.** Complainant. Complainant means any individual making a complaint, provided the complainant is or has been an employee or contractor of the county or who resides in or owns property in the county about which the complaint is being made.  
(7-1-99)(\_\_\_\_)

**c.** Investigation. Investigation means observation and close examination of a public county official's application of property tax assessment or administration law and State Tax Commission rules. The investigation may require field inspections of property, analysis of public records or the interviewing of witnesses. The formal investigation will be focused or limited to specific issues identified in the complaint ~~cover only those issues raised by the complainant.~~  
(7-1-99)(\_\_\_\_)

**d.** Public County official. The term public county official means the elected or appointed official whose actions are the subject of the complaint.  
(7-1-99)(\_\_\_\_)

**02. Investigation Procedure.** The following procedures apply to an investigation of a complaint.  
(7-1-99)

**a.** ~~Filed in writing. All complaints must be submitted to the State Tax Commission in writing and signed by the complainant.~~  
(7-1-99)(\_\_\_\_)

**b.** Examination of complaint. The complaint will be examined by the State Tax Commission to decide if a formal investigation will be conducted.  
(7-1-99)

**eb.** ~~Notification of public official subject to investigation.~~ Within thirty (30) days of receipt of a complaint, the State Tax Commission will notify the complainant of the decision regarding initiation of an investigation. If an investigation is initiated, the affected county official(s) shall also be notified within this time frame ~~public official to review the complaint, as soon as a formal investigation is contemplated.~~  
(7-1-99)(\_\_\_\_)

**dc.** Delivery of investigation order. Within thirty (30) days of receipt of a complaint, the State Tax Commission will deliver to the public affected county official(s) a copy of the investigation order naming the investigators and outlining what is to be investigated.  
(7-1-99)(\_\_\_\_)

**ed.** Preliminary report. A preliminary report will be prepared by the investigator and legal counsel. The report will include findings and recommendations, and may include

responses information from the public official(s).

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**fe.** Presentation of preliminary report. The preliminary report will be presented to the complainant and the affected county public official(s). The State Tax Commission investigators will be present when the report is discussed with the affected county public official(s), subject to investigation, and the complainant.

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**gf.** Comment period. The complainant and the public county official(s) will be given a specified time to review and comment on the preliminary report, particularly to correct any errors of fact.

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**hg.** Final report. At the end of the review by the complainant and the public official a final report will be prepared by the investigator and legal counseeil and submitted to any affected county official(s) with any changes from the preliminary report highlighted.

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**03. Public County Official's' Response to Final Report.** After the final report is completed, the public county official(s) shall outline how the investigator's recommendations will be implemented and provide a written explanation of why any recommendation has been rejected.

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**04. Conclusion of Investigation.** The investigator's final report and the public county official's' written response to the report shall conclude the investigation. The conclusion of the investigation does not preclude the State Tax Commission from enforcing additional powers and duties as prescribed by law or the complainant and public county official(s) from exercising his or her right to appeal property valuations before a County Board of Equalization, the State Board of Tax Appeals or in District Court.

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**05. Special rules for investigation of complaints about property tax budgets or levies.** When complaints are made about property tax budgets or levies of taxing districts, the results of any investigation will also be reported to the appropriate taxing district and the county prosecuting attorney. The tax commission's investigatory authority is limited to determining whether a levy rate or property tax budget increase exceeds any statutory maximum. Any such investigation must be conducted in accordance with the time constraints found in Section 63-809, Idaho Code.

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